

### Abstract of the Disclosure

The present invention provides a method for forming multiple gate oxide layers with different thickness in one chip by using a simple process. Particularly, a series of processes such as the first oxidation, the nitridation, the wet dip-out and the second oxidation contribute to form the gate oxide layer having different thicknesses. As a result, it is possible to integrate those various devices having different driving voltages into one chip. It is further possible to manufacture diverse products with improvements on layout design and device and process margins.